Schedule of Records - Clare Division

Requester Name:		File Re: FOI-000002-2020			
Page No	**Description of document**	**Deletions**	**Relevant Section of FOI Acts**	**Reason for decision**	**Decision Maker's decision**
1	Audit Report- Clare Division 2019	Nil	N/A	N/A	Grant
2	Correspondence Control	Nil	N/A	N/A	Grant
3	Table of Contents	3	Part 1(n) of Schedule 1	Out of Scope	Part-Grant
4 to 6	Executive Summary	10	Part 1(n) of Schedule 1 and Section 37	Out of Scope and Personal Information	Part-Grant
7 to 8	Audit Report	3	Part 1(n) of Schedule 1	Out of Scope	Part-Grant
9 to 14	Findings & Recommendations	5	Part 1(n) of Schedule 1	Out of Scope	Part-Grant
15 to 27	Resource Management 3.2	13	Part 1(n) of Schedule 1 and Section 37	Out of Scope and Personal Information	Part-Grant
28 to 29	Contents 3.3 , 3.3.1 & 3.3.2	2 pages	Part 1(n) of Schedule 1	Out of Scope	Refuse
30 to 31	Official Vehicles / Mountain Bikes 3.3.3	3	Part 1(n) of Schedule 1 and Section 37	Out of Scope and Personal Information	Part-Grant
32 to 35	Contents 3.3.4 & 3.3.5	4 Deletions & 3 Pages	Part 1(n) of Schedule 1	Out of Scope	Refuse
36 to 45	Contents 3.4	10 Pages	Part 1(n) of Schedule 1	Out of Scope	Refuse
46	Acknowledgement and Sign off	Nil	N/A	N/A	Grant
47	Appendix 1 - Categorisation of Audit Findings	Nil	N/A	N/A	Grant
		Total number of pages			**47**
		Total number of pages for full release			**11**
		Total number of pages for partial release			**21**
		Total number of pages being withheld			**15**

AUDIT REPORT

Clare Division

October 2019

Correspondence Control

Action	From	To	Date
Sent for Management Response	GIAS	Clare DV	28/06/2019
Management Response Received	Clare DV	GIAS	02/10/2019
Sent for Peer Review	Monika Szyszko	Eoghan Hicks	02/10/2019
Peer Review Received	Eoghan Hicks	Monika Szyszko	10/10/2019
Final Report to:	GIAS	Office of the Garda Commissioner Office of the CAO Executive Director HRPD Garda Audit and Risk Committee C&AG and Policing Authority	18/10/2019 18/10/2019

2.

Contents

1. Executive Summary

1.1 Introduction

This report represents the results of an audit of the management and control systems applied by the Clare Division. The audit fieldwork was carried out in November 2018, and this was followed by the appropriate analysis and compilation of findings by GIAS.

The Clare Division has an approximate size of 3,400 square kilometres, and according to the 2018 Inspections and Reviews 85,753 people live here.

The Division has two Districts, Ennis and Kilrush. Audit testing was undertaken at the Divisional and District Headquarters in Ennis and at the District Headquarters in Kilrush.

One of the principal concerns expressed to the audit team was the availability of resources, the inordinate time taken up with administration / other non-policing tasks and the need to fill vacancies at supervisory ranks. This is impacted severely by the requirement to provide security at Shannon airport, which requires the continuing deployment of approximately [redacted] is available as and when required. It was suggested that, at a minimum, INIS[1] should be requested to take over the responsibility for dealing with Immigration at the airport.

Another concern was the difficulty in maintaining strength on units with the [redacted] Changes in Garda Staff due to promotion and retirement were also mentioned.

Divisional Resources – Personnel

At the time of the on-site visits, staff that are allocated to the Division comprised:

Garda Members in Ennis:

[redacted]

[1] Irish Naturalisation and Immigration Service

Divisional Resources - Vehicles

Figures provided to GIAS from Fleet Management Section indicated that in August 2018 there were 56 vehicles allocated to the Division:

[redacted]

Inspections and Reviews and Risk Register

HQ Directive 59/2014 sets out that inspections and reviews by local management must take place

- *Quarterly by District Officers*
- *Twice annually by Divisional Officers*

The local management Inspections and Reviews were available for the Clare Division and were up to date. Current Policing Plans and Risk Registers were also available to the audit.

GIAS reviewed the Q2/2018 and Q3/2018 reports; of the areas relevant to the GIAS audit programme, the review of PULSE incidents identified a small number of incidents to be actioned and historical property to be disposed of. [redacted]

1.2 Audit Opinion

GIAS can provide **reasonable assurance** that the internal management and control systems in place to manage the Clare Division are adequate.

In relation to specific audit objectives, GIAS can provide:

1. **Reasonable assurance** regarding the deployment of staffing resources to align with the Policing Plan and to best fit the strategic goals. This represents **low risk**.
2. **Reasonable assurance** in relation to compliance with procurement of towing and storage services for vehicles detained. This represents **low risk**.

[redacted]

5. **Reasonable assurance** in relation to indirect staffing costs to ensure they are controlled and authorised. This represents **low risk**.

[redacted]

7. **Reasonable assurance** that there are adequate procedures to ensure proper management of the Garda fleet. This represents **low risk**.
8. **Reasonable assurance** that financial and accounting systems are adequate to ensure that expenditure is correctly recorded and properly allocated. This represents **low risk.**

1.3 Priority 1 Recommendations

Priority 1

- In Ennis District, all vehicles should have logbooks in use to record the daily use of any vehicle, the driver, accompanying passengers, duties undertaken, whether any maintenance was incurred, fuel purchased, etc. Garda Code 22 refers.

[redacted]

2. Audit Report

[redacted]

2.2 General Audit Objective and Scope

[redacted]

- Procurement

In the same 2013 audit, Medium Risk Issues were identified in relation to:

- Management of Official Vehicle Records
- Garda Overtime
- Travel & Subsistence
- Sickness Absence Recording
- Prompt Payment of Accounts Act

Nature of Findings

In the course of the audit, a number of matters came to light and these have been documented in this Report. Management and staff should not view these findings as

criticisms but matters, which GIAS are drawing attention to in order to assist the overall management of the Division.

The recommendations made are classified by Priority, which reflects the need for and the recommended urgency of addressing the issue found (see Appendix 1 for an explanation of the classifications used).

[redacted]

3. Findings and Recommendations

3.1 Financial Management

3.1.1 Imprest

Expected Control
Consistent proper financial procedures are in place in line with the Garda Finance Code and the Public Financial Procedures[2]. Good records and documentation are being retained in relation to receipts, payments and reconciliation of the Imprest Bank Account by each District Finance Officer. Divisional expenditure is subject to scrutiny to ensure all costs arising are reasonable.

Findings & Risks Identified
Expenditure for the Division in 2018 amounted to €26.5 million.

Good practice by the Finance Officers was noted in both Districts. The Imprest was well managed, all records, bank statements and related correspondence, including invoices and other relevant documentation, was neatly filed and available for audit. Where any unusual expenditure was required, there was evidence of sanction being obtained from the Finance Directorate.

All this made the work of reviewing the finances, payments and records efficient for the auditor.

[redacted]

[2] Public Financial Procedures (DPER 2008, consolidated version with other regulations (2013).

Recommendations

Priority 2

- A procedure should be in place to facilitate scrutiny of the Divisional / District expenditure reports circulated by the Executive Director of Finance and Services

Priority 3

- All public monies received should be forwarded to the District Officer promptly in accordance with Code (F) 1.24.

- GIAS recommends that consideration be given to procuring 'date received' and 'paid' stamps for use on the outgoing and incoming payments/invoices and correspondence.

Management Response

Priority 2

- *The District Finance officer has been directed to formulate policy and oversee its implementation. Expenditure reports are forwarded to District Officers, District Clerks and Finance Officers on a monthly basis. Finance matters and monthly expenditure is discussed at Divisional and District Performance & Accountability Framework Meetings.*

Priority 3

- *This matter is to be discussed with the Finance Office, Ennis.*
- *Received and Paid Stamps were procured and are in use in the Kilrush District Finance Office.*

3.1.2 Prompt Payments

Expected Control
Compliance with the legal obligations. Divisions and Districts make every effort to ensure that all suppliers are paid within the 15-day deadline. GIAS acknowledges that where invoices are forwarded for processing through the Finance Directorate, this is not entirely in the control of the local District Officer.

Findings & Risks Identified
GIAS observed that all transactions and / or A8's were stamped, signed off and paid promptly. The chequebooks for both Districts are clearly written up and not signed in advance.

No issues arose from the sample of payments and expenses audited.

Recommendations

Priority 3

Divisions and Districts are reminded to make every effort to ensure that all suppliers are paid within the 15-day deadline.

Management Response

Priority 3

- *Every effort is made to ensure that suppliers are paid within the 15 day deadline – this instruction has been reissued to the Finance Offices in each District.*

3.1.3 Divisional Procurement

Expected Control
The Division is committed to ensure that public procurement is conducted efficiently and economically and in a manner that is compliant with Irish and EU procurement law. There is an active Divisional Procurement Committee.

Findings & Risks Identified
Good practices were noted. There is an active Divisional Procurement Committee comprising Divisional and District Management, including the two Executive Officers. Minutes are being recorded, actioned and the records are available for audit. There was evidence that local contracts in respect of Towing and Gardening / Maintenance were recently discussed. Queries and issues arising are escalated to Procurement Section, Garda Headquarters for attention.

Some concerns were expressed regarding the service being provided by the company currently engaged for Towing vehicles, which is perceived to be less efficient than anticipated.

Recommendations

Priority 2

- Any issues regarding the quality / level of service experienced in a current service should be referred to the Divisional Procurement Committee. This should be done well in advance of the tendering process so that these issues can be addressed in consultation with Procurement Section, Garda Headquarters.

- Procurement should be dealt with in accordance with Code Regulations (F) 2.
- Any matters of concern arising from scrutiny of the Divisional financial reports, where contracted services are in place, should be brought to the attention of the Committee.

Management Response

Priority 2

- *Above procedure and a copy of Code regulation (F)2 to be given to all personnel who are involved in the procurement process.*
- *Divisional Procurement Committee meets quarterly to discuss contracts in place within the Division and any issues arising from same.*

3.1.4 Fuel Invoices

Expected Control
Accurate record keeping is in place and invoices are monitored carefully and reconciled to ensure only fleet Vehicles are using the fuel cards, and there are no duplicate transactions or invoice errors.

Findings & Risks Identified
The audit identified an immediate need for District management to implement improved controls to ensure that official drivers undertake and complete their responsibilities to maintain official records in compliance with Code and instructions.

The lack of accurate records impedes the District Offices in monitoring fuel purchases.

Fuel costs for the Division for 2018 amounted to €200,369.

Ennis

The auditor confirmed that logbooks are not being completed on a regular basis and to an acceptable standard. The vehicle logbook serves as an important record of the daily use of any vehicle. It is designed to record the driver, accompanying passengers, duties undertaken, whether any maintenance was incurred, fuel purchased, etc. [redacted] noted to be forwarding kilometres travelled on a monthly basis by email to the supervisor. This is not in compliance with policy and Code and is not acceptable.

GIAS found that the Traffic Unit based in Ennis did have logbooks available for the audit and these were generally well completed. However, some drivers were not providing the vehicle registration or odometer reading to the fuel attendant when purchasing fuel; other drivers were not consistently recording fuel purchased in the

vehicle logbook. The nature of duty column was vague and sometimes duty was not recorded.

There are 3 mountain bikes allocated to the District which do not appear to have any log book / record of activity in use.

Kilrush

The auditor confirmed that logbooks are not always completed to an acceptable standard.

A cross verification between A43/A62 and fuel statements found similar issues across the District:

- Some drivers purchase fuel by using fuel cards allocated to another vehicle through the practice of swapping cards.
- Some drivers do not routinely give the odometer reading when purchasing fuel.
- Some drivers are not retaining the forecourt fuel receipt or attaching it to Form A62 as required.
- Some drivers do not fully complete vehicle records. The vehicle logbook serves as an important record of the daily use of any vehicle. It is designed to record the driver, accompanying passengers, duties undertaken, whether any maintenance was incurred, fuel purchased, etc.

Recommendations

Priority 1

- In Ennis District, all vehicles should have logbooks in use to record the daily use of any vehicle, the driver, accompanying passengers, duties undertaken, whether any maintenance was incurred, fuel purchased, etc. Garda Code 22 refers.

Priority 2

- The driver has the responsibility for completing the record of vehicle use accurately under the appropriate headings and at the conclusion of each tour of duty.
- Appropriate columns should be totalled on the 1st of each month for the previous month and entered after the last entry for the month. Certificates of petrol and oil usage should be attached to the log sheet on the 1st of each quarter.

- Forms A.62 and A.43 should be completed and forwarded to the District Officer at the end of each month. The District Officer should have a process in place for the reconciliation by Garda Staff of these records. Instructions from the Director of Finance and Code 35.60(2) (c) refer.

Management Response

Priority 1

The following arrangements are being put in place to rectify this Priority 1 recommendation for the Ennis District –

- *All Sergeants are instructed to ensure log books are present and accounted for.*
- *All Sergeants are to brief members in relation to Code 22 Regulations during pre- tour briefings.*
- *Random spot checks on Log Books for official vehicles are to be carried out by [redacted] Ennis to ensure compliance.*
- *Records in respect of mileage are augmented through the use o[redacted] in each District.*

Priority 2

- *Supervisory Sergeants to brief members under their supervision of the responsibility of Official Drivers to complete the record of vehicle use accurately under the appropriate headings and at the conclusion of each tour of duty.*

3.2 Resource Management

3.2.1 Non-Public Duty

Background:
Non-Public Duty is provided for under Section 30 of the Garda Síochána Act 2005, allowing An Garda Síochána to provide and charge for police services for events on private property or open to the public in the following circumstances:

> *"30.1(a) it is in the public interest and consistent with the functions of the Garda Síochána to provide the services, and*
> *(b) The Commissioner is satisfied that the person has paid or will pay to the Commissioner the charges for the services.*
> *(2) The following are examples of the types of events for which police services may be provided under this section:*
> *(a) sports fixtures*
> *(b) concerts*
> *(c) festivals and exhibitions*
> *(d) meetings and conferences*
> *(e) the making of films, videos, television programmes and advertisements*
> *(f) appearances by individuals or groups of individuals likely to attract large numbers of people"*

These are typically duties, which members would not usually undertake and are outside their rostered work period. The organisations responsible for these events are charged for the time incurred by the members. At larger events, a contribution towards the duties undertaken by members outside the event such as traffic control, beat patrols and other public policing duties can be sought.

Expected Control
Divisional Office has appropriate structures and procedures in place to ensure compliance with Code (F) 12 and Directives; appropriate authorisation is obtained from the Executive Director of Finance; all sanctions, forms and other relevant documentation is filed and available for audit.

Findings & Risks Identified
The level of Non-Public Duty is relatively low in this Division (€23,101 for 2018).
GIAS examined procedures in relation to all events where Non-Public Duty was undertaken during 2018. In total, records in respect of six events for Kilrush and three events for Ennis were examined.

Ennis

- All sanctions were applied retrospectively. Other than in exceptional circumstances, Garda policy requires advance notification and sanction to undertake duty of a non-public nature.
- Form FMS2 were routinely not in evidence in the Non Public Duty File.

Kilrush

- Form FMS2 were routinely not in evidence in the Non Public Duty File.

Recommendations

Priority 3

- Divisional Officer should ensure that there is a clear and efficient procedure in place, which is consistently applied across the Division.
- Best practice is to ensure that where the original FMS2 forms in respect of Non-public duty are being stored with the rest of the District forms for T&S, a copy (clearly marked) of the members claim form is placed in the Non-Public Duty file for cross reference purposes.
- Organisations are required to give advance notification to allow suitable planning and the application for sanction from the Director of Finance.
- Supervisors should be reminded of their responsibilities to ensure compliance with procedures, and to remind their units that the A85 and related T&S claim is submitted on time at the end of the roster in which the non-public duty was undertaken.
- A17's and sanctions must be retained on file (paper or electronic) and available for audit and reference purposes.
- Applications and approvals to undertake overtime should be attached to all non-public duties files.

Management Response

Priority 3

- *Non Public Duty guidelines circulated to District Officers and Divisional Inspectors.*
- *Supervisory Sergeants to brief all members regarding timely submission of A85 and Travel and Subsistence forms.*

3.2.2 Overtime

Expected Control
The management of Clare Division have set up appropriate structures, mechanisms and systems to ensure reliability and integrity of overtime management and prudent use of public funds. There is sound and fair application of the oversight principles as well as ethical behaviour of employees.

Requests for Overtime balance the needs of policing with the health, welfare and safety of employees.

Findings & Risks Identified
The 2018 Policing Plan commits the Division to maintaining spending within budget.

Expenditure on Overtime for the Division in 2018 amounted to €1,811,197, which is a 13% increase on the previous year. An amount of €436,940 relates to Sunday and Public Holiday payments.

Ennis
The audit examined a sample of A85s. Good administrative practices were noted. During the audit, it was found that the filing was adequate and relevant records were easily retrieved. Overtime was usually authorised in advance by the District Officer. Forms A85 examined were all signed by the claimants, most were countersigned by the supervisor, but not all were certified. All forms examined were legible. All were forwarded to the District Office in a timely fashion.

TOIL was not always being accounted for correctly on the A85. The correct hours were not all recorded in the overtime allowance columns of Form A85.

There was evidence of cross checking of records. Validation reports are printed and saved.

Kilrush
A number of good practices were observed including the keeping of additional/non-core duty A85s with core duty A85s. This facilitated ease of location of records during the audit. There was good evidence of cross checking of records and hours authorised.

The audit examined a sample of A85s. All A85s were signed by the claimants and other than the Inspector, all had the immediate supervisor column filled. Only one form A85 in the sample did not have the Superintendent's signature. All forms were certified. TOIL was inconsistently recorded on the back of some A85s. In some cases, the audit noted that the overtime was retrospectively authorised and correction fluid was a frequent issue.

Recommendations

Priority 3

- Overtime expenditure must continue to be closely monitored by Divisional management.

- Prior approval for overtime hours should continue to be strictly controlled and overtime available on application for operational reasons, with administrative overtime curtailed and only sanctioned in exceptional circumstances.

- District Officers should identify the factors that influence the level of overtime in their Districts. These may include:

a) [redacted]
b) The experience and training needed for a specific task.
c) Alternative methods other than overtime work.
d) An assessment of the workload to determine resource requirements and action plans prepared to meet temporary human resource requirements.
e) Decisions to use overtime instead of its alternatives supported by a cost-benefit analysis.
f) Evidence of considering the appropriateness of charging for Non Public Duty at events.
g) Where possible, under-utilised employees should be temporarily allocated to areas where overtime has to be performed, with a view to alleviating work pressure.

- Overtime sanctions should be attached to the Form A.85. Advance Application for Overtime (available on Portal) should be completed by members and approval signed by supervisor/Superintendent.
- All Time Off in Lieu details should be recorded on the reverse side of Form A85 and signed/certified by a supervisor.
- Correction fluid should not be used on official forms. The member and/or District Finance Officer should initial amendments where errors are corrected, as appropriate.
- The District Finance Officer should not hesitate to query claims or to return illegible or incomplete forms to members for correction or clarification.

Management Response

Priority 3

- *Financial prudence is exercised where possible – minute circulated to District Officers and Divisional Inspectors regarding overtime expenditure.*

- *Supervisory Sergeants to brief all members regarding rules and regulations of filling out and submitting form A85 and ensure correctional fluid is not to be used.*
- *Supervisory Sergeants to ensure all overtime is pre-sanctioned prior to duty being performed.*

3.2.3 Accommodation

Expected Control
All buildings serve to accommodate Garda Members and Garda Staff. Buildings are in good condition and kept clean and contain adequate provision for offices and accommodation for personnel and vehicles, along with locker rooms, temporary holding cells and interview/interrogation rooms.

Findings & Risks Identified
GIAS conducted a walk through visual inspection in each location. In general, the Garda Stations visited by GIAS were in reasonable condition.

[redacted]

Recommendations

Priority 2

- Management may wish to consider a review of security and access to stations as well as station's maintenance work.
- In the interest of customer service, consideration should be given by management to reserving parking spaces in front of the station for members of the public visiting Ennis Garda station on business.

Management Response

[redacted]

3.2.4 Travel and Subsistence Allowances

Expected Control

Divisional management have set up appropriate structures, mechanisms and systems to ensure reliability and integrity of Travel and Subsistence (T&S) management and prudent use of public funds. There is sound and fair application of the oversight principles as well as ethical behaviour of employees.

FMS2's are fully and accurately completed, have signatures, supervisory signatures and authorisations and are arithmetically correct.

Findings & Risks Identified

In 2018 expenditure on Domestic Travel and Subsistence for the Division amounted to €540,243 (2017 - €423,918).

Records of payments were downloaded from Oracle prior to the on-site visits. These, together with a sample of Travel and Subsistence claim forms, were examined for completeness and accuracy.

Ennis

Based on the sample audited, travel is warranted. However, an issue arose in regards to payments of subsistence for members attached to Shannon airport.

One T&S claim (TS2041534) mistakenly claimed foreign travel instead of 12 hours subsistence, however, this was corrected. The rest of the sample appear to claim the correct rate. This indicates that the internal controls work and are reasonably robust.

There is no recorded comparison between public and private transport. [redacted]

The locomotion allowance was claimed and appropriate mileage schedule attached.

From the audit sample there was evidence that all copies of FMS 2s were retained to facilitate audit work as per Code (F) 1.17(3)(j) & 4.17(9)(b).

Files were adequately kept. Both Districts shared the same Finance Officer following a retirement but at the time of the audit, a new Finance Officer had been assigned and was being trained in Kilrush.

Shannon Airport

A sample of claims identified a number of members whose work at GNIB Shannon incurred a daily subsistence (5 < 8 hr) for what is in effect the member's daily duties. [redacted] attached documentation to their claims, which was intended to provide justification for this payment and which GIAS examined. The airport is within the prohibited claim distance areas. In September 1950, a claim for subsistence by members on immigration duty at Shannon airport (and Cobh port) was allowed by the Department of Justice under the provisions of An Garda Síochána Allowances Consolidation Orders 1947. GIAS found that without recourse to Garda senior management, HR or the Department for consideration, the approval was continued by the local Superintendent in 1980 stating that the conditions under which the Subsistence Allowance was authorised had not changed.

GIAS noted the payment was approved in the context of members on immigration duty, so it does not cover any other duty undertaken at the airport.

GIAS is of the opinion that this daily expense is not a beneficial use of public money and that an alternative arrangement should be made. GIAS is surprised that the circumstances of the payments have been overlooked in the years since 1950, particularly as there have been a number of allowance reviews. GIAS is of the belief that this payment and the circumstances around it are overdue for review. When the payment was approved in 1950 (Shannon only began catering for trans-Atlantic passengers in 1945) the volume of traffic would have been very low and would not compare to today's international traffic through the airport. The working conditions and meal facilities at that time would also have been minimal.

Taking this into consideration, along with the concerns expressed by the Divisional Officer regarding the number of resources on duty at the airport, GIAS have identified a number alternatives for consideration (not exhaustive) to make more efficient use of resources including:-

- Permanent transfer of members to the Shannon airport immigration office.
- Increased numbers attached to Shannon Garda Station. The airport is only 4km and approximately 7 minutes (AA) from the Garda station.
- A management review of the payment and consideration of alternatives such as a new reduced limit or fixed rate allowance. This would be appropriate to discussion with HR&PD under the Garda C&A Scheme.
- Alternatively, in the context of the now full time nature of the duty, consider the transfer of the functions of the Immigration Office to the Irish National Immigration Service (INIS) on a permanent basis.

<u>Kilrush</u>
Good controls and practices were in evidence.

There was evidence attached to Travel and Subsistence claims in the audit sample to indicate they were warranted in all cases.

- There were various rates of subsistence claimed in the sample.
- There was evidence that a comparison was not carried out in all cases in regards to public and private transport.
- All claims were appropriately completed and were submitted within one month of being incurred.
- The locomotion allowance was claimed and appropriate mileage schedule attached.

From the sample examined all copies of FMS 2's were retained to facilitate audit work as per Code (F) 1.17(3) (j) & 4.17(9) (b).

Files were adequately kept. Both Districts shared the same Finance Officer following a retirement but at the time of the audit, a new Finance Officer was being trained in in Kilrush.

Recommendation

Priority 2

Shannon Airport:

- Regarding the claiming of Subsistence Allowance at Shannon, a review should be carried out by the Divisional Officer to determine whether conditions are still such to warrant subsistence claims.

[redacted]

Priority 2

GIAS reminds Divisional and District Management, supervisors and Garda Members and Staff that:

- Official signed subsistence allowance forms (FMS 2 and any alternative in place for Garda Staff) must be attached where subsistence rates are claimed.
- Copies of the member's A85 and evidence of the duty / travel undertaken should be attached to Travel and Subsistence as this represents practice.
- Where various visits to different locations take place, the A61 Route sheet must be attached to all claims.
- The Finance Code <F 4.18 1> states "Where public transport is available at a cheaper rate than the motor travel rates applicable to the vehicle in question and no serious loss of time is involved, the actual cost of the alternative means of travel only will be claimed'.

Priority 3

- Claim forms should be appropriately signed. District Finance Officers should not hesitate to query claims, distances travelled or to return illegible or incomplete forms to members for correction.

- Correction fluid should not be used on any official documents and errors should be neatly crossed out and initialled.

- Supervising members should ensure that claims are submitted without delay in order to avoid claims being carried forward to the next Roster.

Management might consider introducing a practice, which GIAS has seen in use in some Divisions, whereby members complete & attach a certificate to Form A85 at the end of each roster indicating that they have no T&S claims outstanding.

Management Response

Priority 2

- [redacted]

Priority 2

- *Financial matters dealt with as previously outlined – A61 Route Sheet included in briefing matters.*

Priority 3

- *Financial matters dealt with as previously outlined.*

3.2.5 Absence & Attendance

Expected Control
Systems are in place to identify and record absences and patterns of absence. These absences are then reported appropriately and overseen by the Divisional Officer and HR&PD.

Findings & Risks Identified
The length of time waiting for review by the Occupational Health Department was raised by the Divisional Officer as a concern. As well as delaying the member's return to gradual or full duty, it has an effect on the morale of other members and staff. This

concern has been raised with GIAS in a number of audit locations and most recently in an audit that examined the management of Absence and Attendance at an organisational level.

Ennis
GIAS found evidence of good record management in relation to sickness and absence management. It was highlighted to the Audit Team that the newly appointed SAMS Administrator had received no official SAMS training. There was a two-day handover with the previous SAMS Administrator.

There are inconsistencies between Districts when recording the absence end dates on the SR1 Form. In Ennis, the absence end date differs from the date recoded on SAMS when it falls on a 'late' tour. The number of tours lost did however match the value on SAMS.

In general, there was a low level of long-term sick absence (in excess of 28 days); referrals were being made to the Chief Medical Officer in a timely manner, however, there can be a lengthy wait for review. [redacted]

Kilrush
GIAS found evidence of good record management in relation to sickness and absence management.

Recommendations

Priority 2

- Management should remind members and supervisors to ensure consistency within Division with regard to the completion of SR1 Forms.
- Management should seek official training for the SAMS Administrator.
- In relation to the one outstanding long-term sick mentioned above, this case should be reviewed by senior management and the Chief Medical Officer with a view to an early return of the member to duty.

Management Response

Priority 2

- *Supervisory Sergeants to brief all member in the correct procedures in relation to marking themselves sick and the correct procedure in relation to members reporting unfit for duty and the completion of Form SR1.*
- *SAMS training requested – awaiting training courses.*

- *Timely case conferences are held with CMO regarding long term sick members in Division.*

3.2.6 Resource Allocation & Deployment

Expected Control

As per the Organisational Development and Capacity Improvement[3], and the recommendations from the Garda Inspectorate Report (November 2015)[4], it is suggested that the maximum number of Gardaí be assigned to front-time policing duties with "*direct contact with the public*". Administrative roles should be undertaken by administrative staff to the fullest extent possible to allow Garda Members to be redeployed from non-operational posts to perform high visibility policing roles.

Findings & Risks Identified

The Clare Division has an approximate size of 3,400 square kilometres and according to the 2018 Inspections and Reviews 85,753 people live there.

The Divisional Officer identified availability of resources and replacement of both Garda Members and Garda Staff as one of the principal areas of concern. An example was the inordinate time taken up with administration / other non-essential policing tasks and the need to fill vacancies at supervisory ranks.

[redacted]

Another concern expressed was the difficulty in maintaining strength on units with the [redacted] Changes in Garda Staff due to promotion and retirement were also mentioned.

Recommendations

Priority 2

- Consideration should be given to ensuring the maximum number of Gardaí are assigned to front-line policing duties with "direct contact with the public".

[3] Policing Plan 2017: Organisational Development and Capacity Improvement
[4] Garda Síochána Inspectorate; November 2015; Changing Policing in Ireland.

- Administrative roles should be undertaken by administrative staff to the fullest extent possible to allow Garda Members to be redeployed from non-operational posts to perform high visibility policing roles.
- It is recommended that the Civil Service staff should be developed through performance management training and mentoring in order to enhance their skills and allow them to perform in new roles at a higher level and contribute to the programme of transformation and to relieving the administrative burden on management.

Management Response

Priority 2

- *Administrative roles are being undertaken by Garda Staff members where practicable – newly appointed E.O.'s and C.O.'s to the Division are performing administrative tasks.*
- *Induction training for these new staff members remains an issue which the Garda organisation needs to address to assist with this programme of transformation.*
- *Gardaí have been redeployed to front line duties.*

[redacted]

[redacted]

3.3.3 Official Vehicles / Mountain Bikes

Expected Control

All the returns are completed accurately, are up to date and all vehicles are presented well and vehicle logbooks and equipment are accounted for and in order. Fleet's costs are reasonable and monitored by the Division.

Findings & Risks Identified
Expenditure under the Transport Subhead for 2018 amounted to €434,463 (up 17%).

Table – Transport Costs Clare 2018

	YTD Dec 18	YTD Dec 17	% Change
Fuel	200,369	180,843	11
Maintenance, incl. Car Wash	121,100	78,949	53
Spare parts, excl. Tyres	71,038	68,123	4
Tyres	34,135	37,561	-9
Towing - Garda Vehicles	7,821	4,397	78
	434,463	369,873	17

Source – GIAS working papers

The fleet of vehicles allocated to the Division is reasonably new, however, it is noted that the eleven vehicles with in excess of 250,000kms will likely be in need of replacement during 2019. Ensuring completion of A43 returns [redacted]

GIAS were also informed that one of the new vehicles (2018 Jeep) had not been assigned to the intended station until 2019 due to the need for appropriate driver training. This highlights the need for a review of driver training levels across the organisation to ensure that skills are excellent and equate to the type of vehicle being allocated.

The Towing contractor is also responsible for the towing of Garda vehicles and the audit noted that the costs in respect of this service decreased in 2018 to €78,967 (from €127,910 in 2017). The age profile of the vehicles likely contributed to improved costs.

Ennis

The audit viewed a sample of vehicles and established that there are good practices in place with vehicles being maintained, reasonably clean and the necessary standard equipment was found in the vehicles.

However, logbooks are not being completed. (Vehicle returns and fuel records are dealt with separately at Section 3.1.4).

The District has four Garda Mountain Bicycles, which GIAS were informed get regular use. The District is down one bicycle that was written off in an accident.

Kilrush

The audit viewed a sample of vehicles and established that there are good practices in place with vehicles being maintained, reasonably clean and with standard equipment found in the vehicles.

The District has good practices in place with a detailed vehicle and equipment checklist, which is issued to all drivers at the start of each tour of duty. Vehicles are inspected weekly by the Sergeant I/C.

Vehicle logbooks were available on the day of the audit and found to be up to date.

The District has one Garda Bicycle that has not been used at the time of the audit, as there were no members trained to use it.

Recommendations

Priority 2

- Driver training should be monitored at Divisional level and any shortcomings escalated to senior management.

- In Kilrush District, members should receive training on use of the Garda bicycle.
- [redacted]

Priority 3

- Ennis should consider making application for a replacement bicycle.
- Record (Log) Books should also be introduced to record the use of mountain bikes, repairs etc.

Management Response

Priority 2

- *One place on each CBD2 course through 2019 has been allocated to the Clare Division. This is allocated between the Districts taking cognisance of District requirements. CBD1 courses requested where and when required.*
- *Mountain Bike course held in August 2019 – [redacted] Kilrush District trained on this course.*
- [redacted]

Priority 3

- *Ennis forwarding application for replacement bicycle.*
- *Log Books to be introduced for Mountain Bikes in Division.*

[redacted]

4. Acknowledgements and Sign off

Garda Internal Audit Service wishes to take this opportunity to acknowledge the support and assistance provided by Chief Superintendent Healy and all staff of the Clare Division who assisted GIAS with this audit.

Niall Kelly

Head of Internal Audit
18th October 2019

APPENDIX 1 - Categorisation of Audit Findings

The findings in this report have been categorised using a formalised risk assessment process as follows;

Priority 1: Where both the impact of the control weaknesses on the operations of the Division and the likelihood of occurrence is considered to be high. Priority 1 issues need to be given immediate attention by management as this represents **high risk**.

Priority 2: Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be high and the other is considered medium. Priority 2 issues need to be given attention by management as this represents **medium** to **high** risk.

Priority 3: Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be medium and the other is considered low. Priority 3 issues need to be given attention by management as this represents **medium** to **low** risk.

Priority 4: Where both the impact of the control weak on the operations of the Division and the likelihood of occurrence is considered to be low. Management should keep Priority 3 issues under review as this represents **low**